



COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
500 WEST TEMPLE STREET
LOS ANGELES, CALIFORNIA 90012-2770
(213) 893-1239

RICK AUERBACH
ASSESSOR

FORM

C

CHANGE IN OWNERSHIP STATEMENT (DEATH OF REAL PROPERTY OWNER)

MAILING ADDRESS (Make corrections, if necessary)	ASSESSOR'S IDENTIFICATION NUMBER		
	MAPBOOK	PAGE	PARCEL
	PROPERTY ADDRESS		

Section 480 of the Revenue and Taxation Code States:

(a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home is located, as provided for in subdivision (c). In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required.

(b) The personal representative shall file a change in ownership statement with the county recorder or assessor in each county in which the decedent owned real property at the time of death that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk.

IMPORTANT NOTICE

The law requires any transferee acquiring an interest in real property or manufactured home subject to local property taxation, and that is assessed by the county assessor, to file a change in ownership statement with the county recorder or assessor. The change in ownership statement must be filed at the time of recording or, if the transfer is not recorded, within 45 days of the date of the change in ownership except that where the change in ownership has occurred by reason of death the statement shall be filed within 150 days after the date of death or, if the estate is probated, shall be filed at the time the inventory and appraisal is filed. The failure to file a change in ownership statement within 45 days from the date of a written request by the assessor results in a penalty of either: (1) one hundred dollars (\$100), or (2) 10 percent of the taxes applicable to the new base year value reflecting the change in ownership of the real property or manufactured home, whichever is greater, but not to exceed two thousand five hundred dollars (\$2,500) if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.

This notice is a written request from the Office of the Assessor for the Change in Ownership Statement. Failure to file this Statement will result in the assessment of a penalty as stated above.

The statement will remain confidential as required by §481 of the Revenue and Taxation Code.

Passage of Decedent's Property: Probate Code §7000 et seq.

"Subject to §7001, title to a decedent's property passes on the decedent's death to the person to whom it is devised in the decedent's last will or, in the absence of such devise, to the decedent's heirs as prescribed in the laws governing intestate succession."

Date of Change in Ownership: California Code of Regulations, Title 18, Rule 462 (n)(3)

"...(3) Inheritance (by will or intestate succession). The date of death of decedent."

Inventory and Appraisal: Probate Code §8800

"(d) Concurrent with the filing of the inventory and appraisal pursuant to this section, the personal representative shall also file a certification that the requirements of §480 of the Revenue and Taxation Code either:

- (1) Are not applicable because the decedent owned no real property in California at the time of death.
- (2) Have been satisfied by the filing of a change in ownership statement with the county recorder or assessor of each county in which the decedent owned property at the time of death."

If you request, the Office of the Assessor will date receipt your statement and return a copy to you for your records. Also, the Probate Division of the Superior Court will forward a copy of the Inventory and Appraisal to the Office of the Assessor. An extra copy should be provided to the Court for this purpose.

Instructions: Complete a separate form for each property. Answer each question. Upon completion, mail this form and a copy of the death certificate to:

Office of the Assessor, 500 W. Temple Street, Room 205, Los Angeles, California 90012-2770.

1. NAME OF DECEDENT

2. DATE OF DEATH

3. STREET ADDRESS OF REAL PROPERTY

4. ASSESSOR'S IDENTIFICATION NUMBER

a. Mapbook

b. Page

c. Parcel

5. DESCRIPTIVE INFORMATION (Check a, b, or c, if applicable)

- a. ☐ Attached is copy of deed by which decedent acquired title.
- b. ☐ Attached is copy of most recent tax bill.
- c. ☐ Deed or tax bill is not available; attached is the legal description.

6. DISPOSITION OF REAL PROPERTY WILL BE BY (Check one)

- a. ☐ Intestate succession.
- b. ☐ PC 13650 distribution of community property to surviving spouse.
- c. ☐ Affidavit of death of joint tenant.
- d. ☐ Decree of distribution pursuant to will.
- e. ☐ Action of trustee pursuant to terms of a trust.

7. TRANSFEREE INFORMATION (Check a, b, c, or d, if applicable)

- a. ☐ Transfer is to decedent's spouse. (Check even if affidavit of death of joint tenant is to be recorded.) [Article XIII A (G)]
Name of spouse _____
- b. ☐ Transfer is to a trust of which the spouse is the sole beneficiary or the income beneficiary.
Name of spouse _____
- c. ☐ Transfer is to decedent's child(ren) or parent(s) and is excluded from reassessment [Article XIII A (h)] (See note below).
- d. ☐ Transfer is to decedent's grandparent(s) or Grandchild(ren) after the death of parent(s) and is excluded from reassessment (See note below).

NOTE: Please supply a list name(s) of children/grandchild(ren) or parent(s)/grandparent(s) in #9 below.

Important: A claim must be filed within three years after the date of transfer, but prior to the date of transfer to a third party; or within six months after the date of mailing of a Notice of Assessed Value Change, issued as a result of the transfer of property for which the claim is filed. To obtain application, call (213) 893-1239.

- e. ☐ Transfer is to decedent's other beneficiaries. (Where known, indicate names of beneficiaries and the percentage of ownership interest each is to receive.

8. SALE PRIOR TO DISTRIBUTION

- ☐ This property has been sold or will be sold prior to distribution. (Where appropriate, attach the conveyance document and/or court order.) **NOTE:** See exclusion, item 7c, above

9. ADDITIONAL INFORMATION

- ☐ Additional sheets attached. (Should you wish to explain any of the foregoing or provide additional information, please attach additional sheets.)

NAME (Please print)

TITLE (If corporate officer/partner)

TELEPHONE NO. (8 a.m.- 5 p.m.)

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Signature of owner or corporate officer

Signed at _____, California, this _____ day of _____ 20_____